

City of Upland



Financial Update
July 31, 2018
Fiscal Year 2018-2019

2018-2019 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/18 (Preliminary)*	\$	16,533,597
---	----	------------

* Subject to change due to FY 2017-18 year-end and audit adjustments

Revenues	\$	506,328
----------	----	---------

Expenditures	<u>(1,395,529)</u>
--------------	--------------------

YTD Revenues over (under) expenditures	(889,201.18)
--	--------------

Fund Balance Designations	(4,653,473)
---------------------------	-------------

Estimated Fund Balance at 07/31/18	<u>\$</u>	<u>10,990,922</u>
------------------------------------	-----------	-------------------

Over/(Under) 17.5% Reserve Limit		3,797,598
----------------------------------	--	-----------

City of Upland
General Fund Major Revenue Trends
For the Month Ended July 31, 2018

<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	
Property Tax	\$ 20,162,228	\$ 14,826,546	16,621,280	-	0.0%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	-	0.0%
Business License Tax	1,058,722	1,036,158	950,000	-	0.0%
Other Taxes	745,414	801,575	745,530	68,561	9.2%
Franchise Tax	1,184,255	1,048,487	1,230,000	-	0.0%
Licenses & Permits	1,861,777	2,229,555	1,483,460	121,630	8.2%
Revenue from Other Governments	1,771,661	414,401	114,860	-	0.0%
Charges for Services	4,290,835	2,657,170	2,086,640	109,169	5.2%
Fines & Forfeitures	619,646	694,978	549,240	13,761	2.5%
Use of Money & Property	468,503	1,345,908	1,390,480	190,628	13.7%
Other Revenue	2,219,580	2,284,164	2,033,640	2,579	0.1%
Transfers In	437,960	-	-	-	100.0%
Total General Fund Revenues	\$ 48,113,886	\$ 40,147,863	\$ 41,180,920	\$ 506,328	1.2%

City of Upland
General Fund Expenditures by Department
For the Month Ended July 31, 2018

Department Name	Annual Budget	YTD Expend.	YTD Encumb	Available Budget	Percent Utilized
General Government	\$ 3,389,150	\$ 44,831	\$ 29,400	\$ 3,314,919	1.3%
Administrative Services	5,237,900	140,128	1,787,437	3,310,335	2.7%
Development Services	1,735,170	36,010	237,908	1,461,252	2.1%
Police	22,309,670	904,464	464,881	20,940,325	4.1%
Fire	58,740	6,571	-	52,170	11.2%
Community Services	1,657,850	94,183	158,795	1,404,873	5.7%
Public Works	6,716,230	169,343	1,592,630	4,954,257	2.5%
Transfers Out	-	-	-	-	0.0%
General Fund	\$ 41,104,710	\$ 1,395,529	\$ 4,271,051	\$ 35,438,129	3.4%

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month End July 31, 2018

						% of Year	8%
		Current Year Activity					
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	101	\$ 41,180,920	\$ 506,328	1.2%	\$ 41,104,710	\$ 1,395,529	3.4%
Housing Fund	201	3,725,000	175,809	4.7%	3,802,880	134,804	3.5%
Public Safety Augmentation Fund	203	810,050	-	0.0%	810,050	24,830	3.1%
Gas Tax Fund	204	3,233,140	-	0.0%	8,767,340	3,893	0.0%
Measure I	205	1,293,570	-	0.0%	4,052,800	-	0.0%
Sanitary Sewer	207	-	39,677	0.0%	-	-	0.0%
HOME	208	115,100	67,143	58.3%	210,000	-	0.0%
Community Development Block Grant	209	712,760	-	0.0%	712,760	1,243	0.2%
Parking Improvement District Area	210	43,600	-	0.0%	203,600	-	0.0%
Air Quality Management District	211	99,460	-	0.0%	111,160	-	0.0%
Homeland Security Grants - PD	214	-	-	0.0%	-	-	0.0%
Proposition 30	215	-	-	0.0%	140,000	-	0.0%
COPS	216	119,680	-	0.0%	579,910	-	0.0%
Other Grants	217	-	-	0.0%	-	-	0.0%
Office of Traffic Safety Grants	218	-	-	0.0%	-	24,880	0.0%
JAG Grant	219	-	-	0.0%	-	1,356	0.0%
Asset Forfeiture-Fed DOJ	220	-	-	0.0%	-	-	0.0%
Cal HOME	222	56,050	-	0.0%	270,000	-	0.0%
Asseet Forfeiture-Fed Treas	223	-	-	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	-	0.0%	750	-	0.0%
BSCC Budget Acct	225	-	-	0.0%	-	-	0.0%
General Development	420	245,790	11,995	4.9%	1,122,510	824	0.1%
Park Acquisition & Development	421	410,000	44,852	10.9%	118,400	-	0.0%
Storm Drain Development	422	517,190	14,669	2.8%	471,520	-	0.0%
Street & Traffic Facility Development	423	347,310	8,868	2.6%	1,479,570	-	0.0%
General Capital Projects	425	-	-	0.0%	-	-	0.0%
Street & Alley Repairs - Burrtec	426	208,000	-	0.0%	779,070	-	0.0%
ERG Effic Capital Improved	427	-	-	0.0%	-	-	0.0%
Water Utility	640	24,259,850	2,993,042	12.3%	36,577,960	433,217	1.2%
Solid Waste Utility	641	11,753,900	930,925	7.9%	11,766,030	23,006	0.2%
Sewer Utility	645	10,020,620	855,557	8.5%	11,245,500	84,796	0.8%
Fire Worker's Comp	750	-	-	0.0%	-	-	0.0%
Self-Funded Liability	751	4,096,690	341,571	8.3%	4,096,690	1,009,374	24.6%
Fleet Management	752	1,392,000	126,659	9.1%	1,314,100	26,538	2.0%
Information Systems	753	1,565,130	119,602	7.6%	1,565,130	41,957	2.7%
Building Maint & Operations	754	1,098,830	91,571	8.3%	1,098,830	21,257	1.9%
Successor Agency	805	3,395,940	-	0.0%	3,356,270	6,934	0.2%
		\$ 110,700,580	\$ 6,328,269	5.72%	\$ 135,757,540	\$ 3,234,436	2.38%